

Panaji, 14th July, 1997 (Ashada 24, 1919)

SERIES I No. 15

# OFFICIAL GAZETTE



## GOVERNMENT OF GOA

### EXTRAORDINARY

### No. 2

#### GOVERNMENT OF GOA

Department of Panchayat Raj and  
Community Development

Directorate of Panchayats

#### Notification

17/28/DP/ACT-AUDIT/95

Whereas the draft of the Goa Panchayats (Accounts, Audit and Custody of Funds) Rules, 1995, was published as required by sub-section (1) of section 240 of the Goa Panchayat Raj Act, 1994 (Goa Act 14 of 1994), at pages 235 to 238 of the Official Gazette, Series I, No. 23, dated 7-9-1995 under Notification No. 17/28/DP/ACT-Audit/95, dt. 11-8-95 of the Department of Community Development, and Panchayats, inviting objections and suggestions from all persons likely to be affected thereby before the expiry of thirty days from the date of publication of the said Notification in the Official Gazette.

And Whereas the said Gazette was made available to the public on 7th September, 1995;

And Whereas vide subsequent Corrigendum/Notification No. 17/28/DP/ACT-AUDIT/95, dated 4th October, 1996, of the Department of Panchayat Raj and Community Development, published at pages 387 to 392 of the Official Gazette, Series I, No. 32, dated 7-11-96, the forms prescribed under the said Rules, 1995, and which were not published alongwith the Rules, 1995, for objections/suggestions, were published inviting objections/suggestions thereto from all persons likely to be affected thereby before the expiry of fifteen days from the date of publication of the said Corrigendum/Notification in the Official Gazette,

And Whereas the said Gazette was made available to the public on 7th November, 1996.

And Whereas, no objections/suggestions have been received from the public on the said draft Rules and Forms by the Government.

Now, therefore, in exercise of the powers conferred by sections 184 and 187, read with sub-section (1) of section 240 of the Goa Panchayat Raj Act, 1994 (Act 14 of 1994), and in supersession of the Goa, Daman and Diu Village Panchayat (Accounts and Audit and Custody of Funds) Rules, 1963, the Government of Goa hereby makes the following rules, namely:—

1. *Short title and commencement.* — (1) These rules may be called the Goa Panchayats (Accounts, Audit and Custody of Funds) Rules, 1997.

(2) They shall come into force at once.

2. *Definitions.*— In these rules, unless there is anything repugnant in the subject or context,—

(a) "Act" means the Goa Panchayat Raj Act, 1994 (Act 14 of 1994);

(b) "Auditor" means the Director of Accounts and/or his deputies or any other person appointed by the Director of Accounts to perform the duties of an auditor;

(c) "B. D. O." means the Block Development Officer of the concerned Block;

(d) "Bank" means the State Co-operative Bank or any other Scheduled Bank;

(e) "Director" means the Director of Panchayats;

(f) "Director of Accounts" means Director of Accounts of the Government of Goa;

(g) "Form" means the form appended to these rules;

(h) "Panchayat Fund" means the fund referred to in section 161 of the Act;

(i) "Year" means the financial year commencing from 1st of April, and in the first year of functioning, the date from which panchayat starts functioning, and ending on 31st of March.

## CHAPTER — I

### General Principles and Rules

3. (1) A Panchayat Fund shall be jointly administered by the Secretary and the Sarpanch of the Panchayat and shall be held in the Bank.

(2) Such sums as may be specified by the Director shall also be held in the Panchayat Office.

4. (1) The Secretary and the Sarpanch of the Panchayat shall jointly operate the Accounts of the Panchayat Fund;

(2) The Secretary and the Sarpanch shall be responsible for the safe custody of the moneys kept in the Panchayat Office.

(3) The Secretary shall furnish a security in such form and for such amount as may be specified by the Director.

(4) The Director may also demand a security from such persons as are actually in charge of cash transaction of a Panchayat, if he deems necessary, in such form and for such amount as may be specified by him.

(5) The Secretary shall not, without the previous sanction of the Government, make any addition to, alteration in or modification of, any register or form specified in these rules or introduce any new form.

6. The Secretary may, for administrative convenience, maintain such Registers as may be auxiliary to the account books specified in these rules, but such Registers will not be recognised as account books specified in these rules.

7. The accounts shall be maintained separately for each year.

8. The accounts shall be kept in the language in which the Panchayat decides to keep its proceedings under rule 34 of the Goa Panchayat (Meetings) Rules, 1996.

9. All books of accounts and registers shall be strongly bound. No accounts shall be prepared in loose sheets or loosely bound vouchers.

10. Cash book and Receipt Books shall be serially machine numbered and each page shall be stamped with the Panchayat seal, certified by B. D. O. or the officer authorised by the Director. The pages of all other accounts books shall also be serially numbered. No page shall be torn or removed from any account book. Pages may, when necessary, however be cancelled by drawing a line through them and writing "Cancelled". Such cancellation should be attested by the Secretary and the Sarpanch.

11. No erasures or overwritings shall be made in any account books. Corrections shall be made, if required, in red ink by drawing a line through the wrong entry and writing the correct figure in a nearby space. All such corrections shall be properly attested by the Secretary and the Sarpanch.

12. All money transactions to which any member, Secretary or an employee of a Panchayat is a party in his official capacity, shall forthwith and without any reservation be brought to account in the appropriate register and all money received by such member, Secretary or employee, as the case may be, shall form part of the

Panchayat Fund. Any person paying money for being credited to the Panchayat Fund shall present it to the Secretary or the person authorised to collect such sum.

13. As soon as any sum is received by a person authorised to receive, a receipt in Form No. 4 duly signed and dated shall be issued out of a Printed Book containing the receipt form in duplicate by using double aided carbon. The original receipt shall be made over to the person concerned and the carbon duplicate shall be retained for record.

14. Any person having a claim against Panchayat shall present a voucher duly receipted and stamped with a receipt stamp for such value as specified under the Indian Stamp Act, 1899 and the rules made thereunder.

15. The bills shall be prepared and signed in ink. No payment shall be made on a voucher or order signed by a person other than the Secretary. No money shall be paid on a voucher or orders signed with a rubber or facsimile stamp. When the acquittance on a voucher is given by a mark or seal or thumb impression, it shall be attested by some known person. After payment, every voucher shall be kept on record in such manner as may be specified by the Director of Accounts.

16. Every voucher shall bear or have attached to it an acknowledgement of the payment, signed by the person for whom or in whose behalf the claim is put forth. No payment shall be made in the absence of the necessary acknowledgement. If a voucher is lost, a certificate of payment prepared in manuscript and signed by the Secretary and endorsed, if necessary, by his superior officer, shall be placed on record. Full particulars of the claim shall invariably be set forth.

17. Date of payment shall, whenever possible be noted by the payees in their acknowledgement. If, for any reason, such as illiteracy, on the presentation of a receipt in anticipation of payment, it is not possible to note the date of payment by the payee, the date of payment shall be noted by the Secretary under his initials.

18. In the cases of payment made by remittance through post office, the postal money order receipt shall be kept with the voucher. In the case of payment for articles received by value payable post, the value payable cover together with the invoice or bill showing the details of the item paid for shall be kept with the voucher.

19. No duplicate or copy of a receipt granted for money received or of a bill or other document for payment of money which has already been paid, shall be issued on the ground that the original has been lost. If any necessity arises for such a document, a certificate may be given that on a specified day, a certain sum on a certain account was received from or paid to a certain person.

## CHAPTER — II

### Forms of Accounts and how to be maintained

20. The accounts of a Panchayat Fund shall be maintained in the forms appended to these Rules in accordance with the instructions given in the said forms and the provisions of the following instructions.

(i) *General Ledger*:— A record of the current account of the Fund under para 1 shall be maintained in a General Ledger — Abstract Register in Form No. 1, under the different minor detailed heads. — This Ledger shall be maintained in two volumes — one for receipts and the other for expenditure and one page allotted to each minor, detailed head.

(ii) *Control Ledger*: — In addition to the General Ledger, a Control Ledger shall also be maintained in Form No. 2 to record totals of transactions under all minor detailed heads, within a budget group in a month as recorded in the General Ledger.

(iii) *Cash Book*:— All the transactions of one day shall be entered in a cash book in Form No. 3 on that day and each entry in the cash book shall be attested in the appropriate place by the Secretary of the Panchayat. At the end of the day, the closing cash balance should be separately exhibited as cash on hand and cash in Bank. On the last working day of the month a certificate shall be recorded in the cash book to the effect that cash on hand has been physically verified and closing balance agrees both with cash on hand and cash in bank as verified from the Pass Book Certificate.

(iv) *Receipt and Register of Receipts*: — All payments must be fully supported by payee's bills and receipts. Save as otherwise provided, all receipts of money shall be acknowledged by a receipt in Form No. 4. A register of Receipt Book shall be maintained in Form No. 5 and shall be kept with the stock of new and returned Receipt Books under lock and key on the responsibility of the Secretary.

(v) *Registers of properties and Assets*: — All property vested in the Panchayat shall be entered in a Register of properties and Assets in Form No. 6. In addition to all items of furnitures and other equipment, this register shall contain a list of buildings, land and the like which is vested in the Panchayat. Whenever any property is acquired or disposed of it shall be entered in the Register of properties and Assets.

(vi) *Assesment and Demand and Collection Register*: — A list of all persons liable to pay any rate, tax, cess or fee and the amount to be paid by them in respect of each such rate, tax, fee shall be maintained separately for assessment in Form No. 7 and demand and collection in Form No. 8. The Secretary of the Panchayat shall be responsible for causing preparation of such Assesment and Demand and Collection Registers and maintaining the same in the office of the Panchayat.

(vii) *Register of Conditional Grants sanctioned during the year*: — A Register shall be maintained in Form No. 9 for record of conditional grants given for special and specific purpose under section 160 of the Act or under any special orders and expenditure therefrom.

21. *Monthly and Annual Accounts*. — (a) Every panchayat shall, at the end of each month as well as at the end of the year, prepare an Account in Form No. 10 showing the receipts and payments classified under the several Heads of Account contained in the Budget Estimates.

(b) The totals of the details under each head of receipt and payment as given in account shall agree with the figure under the same heads in the General Ledger.

(c) The details of the balance in the office and in the Bank shall be separately shown in the account and a certificate that

the closing balance as shown in the accounts has been compared with that shown in the cash book and the Bank Pass Book, Certificate, and found to be correct shall be appended to the account. A memo explaining the differences, if any, shall also be attached to the certificate. Certificate showing the 'Monthly Closing Balance' in the Account shall be obtained and kept on record.

(d) The accounts shall be checked by the auditors with reference to the Account Books.

22. *Pass Book*. — (a) The pass Book of the Bank shall be under the lock and key of the Secretary.

(b) He shall examine the Pass Book/Certificates from time to time and shall immediately call the attention of the Bank to any discrepancy that may appear.

### CHAPTER — III

#### Audit

23. (i) The accounts of a Panchayat shall be audited once a year by the Director of Accounts.

(ii) Detailed checks to be exercised during audit shall be specified by him

(iii) Test audit may be made by the Audit Officer of the Government of Goa as and when considered necessary by him.

(iv) The auditing officer in his report shall certify as to whether the accounts of a Panchayat are maintained in the manner specified and grants made are spent as authorised.

24. The Audit Officer shall, within one month after the completion of audit, submit a copy of the audit report to the Panchayats and to the Chief Executive Officer.

### CHAPTER — IV

#### Budget Estimates

25. (i) The Budget estimate of a Panchayat shall be prepared by the Secretary in Form No. 11 appended to these rules not later than 15th February and forwarded to the concerned Block Development Officer not later than the 1st of March.

(ii) Suitable minor and detailed heads may be added to the Budget heads as specified in Form No. 11 as may be necessary with the approval of the concerned Block Development Officer in consultation with the Director of Accounts.

(iii) A copy of the revised and Supplementary Budget Estimates shall be forwarded to the Director within 15 days of its approval by the Panchayat.

(iv) All budget estimates, original, revised and supplementary shall be passed before the Financial year to commence on the first day of April next following and the budget as passed by the Panchayat shall be forwarded to the Zilla Panchayat, if any, before such date as fixed by the Government.

### CHAPTER V

#### Miscellaneous

26. *Preservation of Accounts Records*. — All the account records shall be preserved for such time as may be specified by the Director of Accounts from time to time and no account record shall be destroyed without his written permission.

FORM No. 1

[See rule 20 (i)]

General Ledger - Abstract Register

Receipt @ Item  
Expenditure

Date	Short Particulars	Amount	C. B. Folio	Progressive	Total
1	2	3	4	5	6

@ According to the clasification of Minor item under Budget Heads.

FORM No. 2

[See rule 20 (ii)]

Control Ledger - Abstract Register

Receipt Group of Item  
Expenditure

Month	Short Particulars	Amount	Progressive	Total
1	2	3	4	5

FORM No. 3

[See rule 20 (iii)]

Cash Book  
For the year ..... 19 ..... 19

Receipts Expenditure

Particulars (full details with reference (to) etc.) to any receipt							Particulars (full details of claims Scheme)				
Date	Amount	Total	Classification	Ledger	Date		Amount	Total	Classifica- tion	Ledger Foilo	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

## FORM No. 4

[See rule 13 and rule 20 (iv)]

## Receipt

Receipt Book No.

Receipt No.

The ..... Received with thanks from  
..... Rupees ..... ) on account of .....

Date .....

Reference to cash entry .....

Book .....

Page No. ....

Signature and Designation of  
issuing Officer

## Instructions covering the use of Form No. 4:—

(a) Each Receipt Book shall have a Serial number, and each receipt which shall be in duplicate for use with carbon paper, shall have a serial number within the book. Both, Book number and Receipt number shall be machine numbered on each receipt, whether original or duplicate.

(b) The Seal of the Panchayat shall be affixed to each Receipt before it is issued. The carbon copy shall be retained and the original issued.

## FORM No. 5

[See rule 20 (iv)]

## Register of Receipt Book

Sr. No. of entry	Date	Sr. No. of each receipt book received into stock (give one line for each book)	Sr. No. of receipt in the book	Signature of person to whom issued with date of issue	Date of return of receipt book and other remarks	Balance quantity of receipt book in stock	
						New	Used
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

## FORM No. 6

[See rule 20 (v)]

## Register of Properties and Assests

Sr. No. of Entry	Date of Acquisition	Particulars of property	Price paid	Where Placed or situated	How disposed of		Signature of Attesting Officer	Remarks (give all relevant office references)	Certificate of verification
					Date	Amount realised, if sold			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

FORM No. 7

[See rule 20 (vi)]

Assessment Register

Sr. No.	Name of the Tax Payer	House No. of the Tax Payer	Name of Tax		Name of Tax		Additional column according to the No. of taxes	Total	Remarks
				Amount Assessed		Amount Assessed			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

FORM No. 8

[See rule 20 (vi)]

Demand and Collection Register

Name of Tax payee ..... Ward No. ....

Details of Tax .....

Reference Sr. No. in the Register of Assessment	Yearwise Demand and the amount collection																Remarks
	Arrears of Tax (B/F from previous year)	Years demand	Total Tax payable columns [ (2)+ (3) ]	Amount paid Receipt and date	Arrears of tax (B/F from previous year,	Years demand	Total Tax payable column (6) + (7)	Amount paid Re- ceipt and date	Arrears of taxes (B/F from previous year)	Years demand	Total tax payable columns (10) + (11)	Amount paid Re- ceipt & date	Arrears of Tax (B/F from previous year	Years demand	Total Taxes payable columns (14) + (15)	Amount paid receipt No. and date	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)

FORM No. 9

[See rule 20 (vii)]

Register of conditional grants sanctioned during the year

Sr. No.	No. and date of the sanc- tion	By whom sanctioned	Purpose for which given	Period within which to be spent	Amount of the grant	No. and date of Treasury voucher on which the amount is drawn	Amount spent by Panchayat			Remarks
							No. and date of voucher	Amount drawn	Balance after each Transaction	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

[See rule 21 (a) ]

Monthly

FORM No. 11

[See rule 25 (i) ]

Panaji, 4th June, 1997.

**Notification**

4/DP/ZP-MEET/96

Whereas the draft of the Goa Zilla Panchayats (Conduct of Business) (Model) Regulations, 1996, were published as required by sub-section (1) of section 244 of the Goa Panchayat Raj Act, 1994 (Goa Act 14 of 1994), at pages 615 to 622 of the Official Gazette, Series I, No. 43, dated 24-1-97, under Notification No. 4/DP/ZP-MEET/96 of the Department of Panchayat Raj and Community Development, inviting objections and suggestions from all persons likely to be affected thereby, before the expiry of one month from the date of publication of the said Notification in the Official Gazette.

And whereas the said Official Gazette was made available to the public on 24th January, 1997;

And whereas no objections/suggestions have been received from the public on the said draft by the Government.

Now, therefore, in exercise of the powers conferred by sub-section (1) of section 244 read with section 136 of the Goa Panchayat Raj Act, 1994 (Goa Act 14 of 1994), the Government of Goa hereby makes the following model regulations, namely:—

**CHAPTER — I**

**Preliminary**

1. *Short title and commencement.*—(1) These regulations may be called the Goa Zilla Panchayats (Conduct of Business) (Model) Regulations, 1997.

(2) They shall come into force at once.

2. *Definitions.*— In these regulations, unless the context otherwise requires,—

- (a) “Act” means the Goa Panchayat Raj Act, 1994 (Act 14 of 1994);
- (b) “Clear days” means days exclusive of the day of issue of a notice or intimation, and of the day of meetings;
- (c) “Form” means a form appended to these Regulations;
- (d) “Member” means a member of a Zilla Panchayat;
- (e) “Motion” means a proposal to evoke action on the part of the Zilla Panchayats and includes an amendment of motion;
- (f) “Section” means a section of the Act;
- (g) Words and expression, used but not defined in these Regulations, shall have the same meaning as respectively assigned to them in the Act.

3. *Notice of meeting.*— (1) Every notice of a meeting of the Zilla Panchayat under clause (b) of sub-section (2) of section 136 of the Act, shall be in Form “A”.

(2) Every such notice shall be served on the members in the manner as provided in section 235 of the Act.

4. *Notice of meeting to be displayed on notice board.*— A notice stating the date, time and place of every meeting, of the Zilla Panchayat and of the business to be transacted thereat, shall be displayed on the notice board at the office of the Zilla Panchayat.

5. *Zilla Panchayat meetings.*— Zilla Panchayats to meet once in a month:—Zilla Panchayats shall meet at least once in two months on the date and at such time as may be fixed by the previous meeting of the Zilla Panchayats. The meeting shall generally be held at the Zilla Panchayat Office. The agenda of the meeting shall be prepared by the Chief Executive Officer in consultation with the Adhyaksha and in his absence with the Upadhyaksha of the Zilla Panchayats;

Provided that the date of the first meeting of the Zilla Panchayats after the first constitution or re-constitution, shall be fixed and presided over by the Director.

6. *The Chief Executive Officer to intimate the date of the meeting.*— The Chief Executive Officer of the Zilla Panchayat shall at least 10 clear days before the date fixed for ordinary meeting and 15 clear days before the date fixed for special meeting, send or caused to be sent to all the members intimation of the date, time and place and the business to be transacted on such meeting. No meeting shall be held on any day observed as public holidays.

7. *Attendance register.*— (1) An attendance register shall be maintained in Form “B” showing the names of the members. It shall be placed in the meeting hall at the commencement of each meeting, and every member attending the meeting shall sign against his name in the register as soon as he enters the meeting hall.

(2) Where a member is unable to sign his name, he may, with the help of any other member or any officer of the Zilla Panchayat, put his thumb impression against his name in the register and thumb impression shall be duly attested by any person authorised by the presiding authority in that behalf.

8. *Order of business.*— Subject to the provisions of clause (i) of sub-section (2) of section 136 of the Act, the order of business for every meeting shall be arranged, as far as possible, in the following manner, namely:—

- (a) confirmation of the minutes of the last meeting kept in accordance with part I of Form “C”;
- (b) questions from members;
- (c) elections and appointments to be made by the general meeting;
- (d) resolutions of the Standing Committee;
- (e) resolutions of any other Committees;
- (f) communications from Government or Government Officers;

(g) consideration of motions, which are part of the business, to be transacted at the meeting;

(h) any other business to be transacted at the meeting.

9. *Presiding authority in the absence of Adhyaksha or Upadhyaksha.*— Where at any meeting the Adhyaksha or as the case may be, the Upadhyaksha is not present within 30 minutes, after the time appointed for holding of the meeting at which a quorum is present at the place of the meeting, the members present at the meeting shall choose one of the members present at the meeting who shall preside over the meeting as provided in clause (c) sub-section (2) of section 136 of the Act.

Provided that,—

(i) Where the Adhyaksha attends the meeting at any time during the course of such meeting, the Upadhyaksha or the member so presiding over the meeting shall vacate the chair and the meeting shall continue with the Adhyaksha as the presiding authority; and

(ii) where the Adhyaksha is not present and the Updhyaksha attends the meeting at any time after the proceedings during the course of Meeting, the member so presiding shall vacate the chair, and the meeting shall continue with the Upadhyaksha as the presiding authority.

10. *Quorum.*— (1) The quorum necessary for the transaction of business at the meeting of the Zilla Panchayat shall be one third of the total number of the members of the Zilla Panchayat including Adhyaksha and Upadhyaksha as thereof.

*Explanation.*— If the member of the Zilla Panchayat is odd in calculating one third of the total number of members of the Zilla Panchayat for the purpose of quorum, any fraction shall be counted as 1 e. g. if the number of members is 22, the quorum shall be 8. If the number is 29, the quorum shall be 10 and so on.

(2) If at any time during the meeting it is brought to the notice of the Presiding authority that the number of members present inclusive of presiding authority falls short of the number required for the quorum, the presiding authority shall if there is no quorum after waiting for a period not less than 30 minutes and not more than one hour, adjourn the meeting to some other day, fixing such time and place as he thinks convenient and the business which remains undisposed at such meeting, shall be disposed of at the adjournment meeting and at any subsequent adjournment thereof, whether there be a quorum thereat or not:—

Provided that no business shall be transacted at any adjourned meeting other than that left undisposed or at the previous meeting.

11. *Raising point of order.*— (1) Any member may, at any time submit a point of order for the decision of the presiding authority, but in doing so he shall confine himself to stating the point.

(2) The decision of the presiding authority on any point of order shall be final.

(3) No discussion of any point of order shall be allowed except with the consent of the presiding authority.

12. *Resumption of seat.*— (1) A member called to order by the presiding authority shall resume his seat.

(2) If at any time, while a member is speaking, the presiding authority rises or a member rises to a point or order, the member speaking shall immediately resume his seat.

13. *Duration of speeches.*— The presiding authority may, having regard to the state of business before the meeting and the nature of the subject, lay down a time limit, for speeches on any subject.

14. *Manner of speaking.*— (1) A member desiring to speak on any matter before the meeting shall rise in his seat and, if called upon by the presiding authority, address his remark to the Presiding authority. If he is not called upon, he shall resume his seat:

Provided that, if a member is disabled by sickness or infirmity he may be permitted by the presiding authority to address the meeting sitting.

(2) if more than one member rise simultaneously to address the meeting, the presiding authority shall decide who shall speak first.

(3) A member shall not read his speech, but may refresh his memory by reference to notes.

15. *Right of presiding authority to address meeting.*— The presiding authority may address the meeting at any stage of the debate, without any time limit for speech, and while so addressing, shall rise in his seat:

Provided that if the presiding authority is disabled by sickness or infirmity, he may address the meeting sitting.

16. *Interruption during speech.*— If, while a member is speaking, another member desires to make an explanation or to seek any explanation or information from the member speaking, he shall rise in his seat and, if called upon by the presiding authority, shall make the explanation or seek the explanation or information. If not so called upon, he shall resume his seat. The presiding authority shall not call upon the member so rising, unless the member speaking resumes his seat.

17. *Talk amongst members.*— The members shall not talk amongst themselves in the meeting so as to interrupt the proceedings or disturb a member who is speaking.

18. *Withdrawal from meeting.*— A member who desires to leave a meeting while proceedings are going on shall, immediately before leaving, rise in his seat and bow to the presiding authority.

19. *Questions.*— (1) A member may address question to the Adhyaksha or the Chairman of the standing or any subjects Committee on matters connected with the functions and duties of the Zilla Panchayat under the Act.

(2) The member seeking to address the question shall give under his signature or thumb impression a notice of the question together with a copy thereof to the Chief Executive Officer at least fifteen days before the meeting of the Zilla Panchayat at which it is to be replied.

(3) Subject to the provisions of clause 5, the member shall be entitled to an oral reply in the meeting or at any subsequent meeting if the presiding authority for proper reasons deems it fit to extend the time:

Provided that, if in the opinion of the Presiding authority, any question entitled to an oral answer is of such a nature that a written reply would be more appropriate, it may direct that such question shall be answered with a written reply at the meeting or at any subsequent meeting.

(4) The question shall be answered by the Adhyaksha or the Chairman concerned;

Provided that the Executive Officer may, with the permission of the presiding authority, answer any question on behalf of the Adhyaksha or such Chairman.

(5) The Adhyaksha may disallow any question:—

- (a) in respect of which fifteen clear days notice in writing specifying the question has not been given to the Chief Executive Officer; or
- (b) which calls for an expression of opinion or for the solution of an abstract legal question or of a hypothetical proposition; or
- (c) which concerns or is directly connected with, any pending suit or proceedings in any court of law or before any judicial tribunal; or
- (d) which relates to the character or conduct or performance of any member or an officer or servant serving under or employed by the Zilla Panchayat other than in his official or public capacity; or
- (e) which is, or by implication may be defamatory or which makes or implies a charge of personal character against any person or any community or a section of any community; or
- (f) which contains arguments, inferences, imputations, ironical expressions, epithets, or defamatory statements; or
- (g) which relates to a matter with which the Zilla Panchayat is not concerned; or
- (h) which, in the opinion of the presiding authority, is frivolous, trivial, vexatious or offensive; or
- (i) if it seeks information about matters which are in their nature secret; or
- (j) which involves the communication of information given to the presiding authority or any officer or servant of the Zilla Panchayat in confidence; or
- (k) which contains any name or statement not strictly necessary to make the question intelligible; or
- (l) which relates to the individual service matters including grievances or complaints of officers or servants of the Zilla Panchayat; or

(m) which is of excessive length; or

(n) which repeats in substance questions already answered or to which an answer has been refused:

Provided that, the Adhyaksha may allow any question in an amended form.

(6) If any doubt arises whether any question does or does not fall under any of the clause of the sub-clauses of clause (5), the Adhyaksha shall decide the point and his decision thereon shall be final.

(7) If a question contains a statement, the member shall be responsible for the accuracy of the statement.

(8) Subject to the provisions of this regulation, every question which has not been disallowed, shall be entered in the list of questions for the day and shall be called, if the time made available permits, in the order in which it stands in the list.

(9) After the question has been answered, any member may put supplementary questions for the purpose of further elucidating any matter of fact regarding which an answer has been given;

Provided that, the presiding authority may disallow any supplementary question, if, in its opinion, it infringes any of the provisions of clause (5).

(10) If the presiding authority is satisfied that sufficient information is not available for an answer to be given to a supplementary question at the same meeting, it may direct that an answer to such question may be given at the next ordinary meeting of Zilla Panchayat.

(11) No debate or speech shall be allowed on any question.

(12) All questions, whether allowed or disallowed, and replies given shall be incorporated in Part III of the register in Form "C"

20. *Admissibility of motion.*— No motion shall be admissible which does not comply with the following conditions, namely:—

- (a) it shall be clearly and precisely expressed and shall raise substantially one definite issue;
- (b) it shall not contain arguments, inferences, ironical expressions, imputations or defamatory statements;
- (c) it shall not refer to the conduct or character of any member or an officer or servant serving under or employed by the Zilla Panchayat except in his official or public capacity;
- (d) it shall be of an affirmative character;
- (e) it shall not relate to any matter such as is mentioned in sub-clause (i) of clause (2) of regulation.

21. *Motion how moved.*— (1) Unless otherwise expressly provided every motion (not being a formal motion, such as a

motion for adjournment, closure, and the like), shall be handed over or sent by the proposer in writing after putting his signature or thumb impression thereon to the Adhyaksha or the Chief Executive Officer before it is moved. Where a motion has been handed over or sent to the Adhyaksha, a copy thereof shall be sent to the Chief Executive Officer.

(2) Subject to the provisions of clause (a) of sub-section (2) of section 136 of the Act, no motion which has not been received by the Adhyaksha or Chief Executive Officer as provided in clause (1), at least fifteen days before the date of a meeting, shall be included in the business to be transacted in that meeting:

Provided that, the Adhyaksha may in special circumstances, for reasons to be recorded in writing, include a motion which has been received not less than ten days before the date of the meeting.

(3) If the Chief Executive Officer, on receipt of the motion by him, is of the opinion that the motion is not consistent with the provisions of the Act or the rules or bye-laws made thereunder or that it entails expenditure from the Zilla Panchayat Fund and no financial sanction has been obtained therefor, he shall forward his views to the Adhyaksha. Where the motion is in order, the Chief Executive Officer shall prepare a brief note thereon giving the necessary information from the financial and administrative points of view.

22. *Seconding.*— Except a motion of an amendment suggested by the presiding authority which does not require to be seconded, no motion or amendment shall be taken up for discussion unless and until it is seconded by a member who is entitled to vote.

23. *Provision in the absence of a mover.*— If a member who has given a notice of motion is absent, any other member entitled to vote and authorised by him in writing may move it.

24. *Withdrawal of motion.*— Any motion which has been proposed and seconded may be withdrawn by the proposer, with the consent of the member who seconded the motion and with the permission of the Zilla Panchayat.

25. *Motion once withdrawn cannot be proposed in the same meeting.*— A motion which has once been withdrawn under regulation 21, shall not be moved again at the same meeting (including an adjourned meeting, if the meeting is adjourned).

26. *Limitations on certain motions.*— A notice of a proposition for priority for any item under clause (i) of sub-section (2) of section 136 of the Act shall be given to the Chief Executive Officer before the commencement of the meeting and no debate or speech shall be allowed on any such proposition.

27. *Proposal to Postpone.*— (1) A motion to postpone the consideration of any matter may be moved by any member at any time after it is taken up and such motion shall take precedence over any other motion relating to that matter.

(2) The presiding authority, after permitting a brief explanatory statement from mover of the motion and if the motion is opposed by not more than one member shall, without further debate, put the motion to vote.

(3) A motion for the postponement of consideration of any matter shall not, without the permission of the presiding authority, be made more than once during the debate on any matter.

28. *Discussion.*— (1) On a motion of amendment being moved and seconded, the presiding authority shall read it or cause it to be read to the meeting; it shall then be considered to be before the meeting for discussion. The mover may then speak in support of the motion or amendment and the seconder may either follow or reserve his speech for a later stage of the debate thereon. Other members may, save as otherwise provided, speak on the motion in the order in which they are called upon by the presiding authority.

(2) The Chief Executive Officer may express his views on the motion if it is inconsistent with the provisions of the Act or the regulations or bye-laws made thereunder or involves expenditure from the Zilla Panchayat Fund.

(3) No member who has once addressed the meeting on a motion shall subsequently move or second an amendment thereto or otherwise take part in the debate on that motion.

(4) A member shall not vote or take part in the discussion of any matter before a meeting or ask any question under regulation 19 concerning any matter in which he has, directly, or indirectly, by himself, or by his partner, any share or interest such as is described in clause (g) of sub-section (2) of section 136 of the Act or in which he is professionally interested on behalf of a client, principal or other person or has any pecuniary interest.

29. *Limitation of debate.*— (1) The matter of every speech shall be relevant to the subject on which it is made.

(2) A member while speaking shall not,—

(i) refer to any matter of fact which is under adjudication before a Court of law (including any Tribunal) having jurisdiction in any part of India;

(ii) make a personal charge against another member;

(iii) reflect upon any decision arrived at by the Zilla Panchayat on any matter except on a fresh motion relating to such matter;

(iv) use offensive or defamatory expressions;

(v) use his right of speech for the purpose of disturbing the proceeding or a member who is speaking;

(vi) disclose the proceedings of any Committee appointed by the Zilla Panchayat; or

(vii) discuss any ruling, order or discretion of the presiding authority except—

(a) the ruling, order or discretion of the presiding authority on a resolution for the removal from Office of the Adhyaksha or Upadhyaksha brought under sub-section (3) of section 135 of the Act; and

(b) with the consent of the presiding authority.

(3) (a) The presiding authority or a member who objects to any offending words shall move either at once or at the conclusion of the speech of the member who used such offending words "that the words be recorded". If his motion is agreed to, the presiding authority shall direct that the words be recorded.

(b) A member whose words have been recorded shall be guilty of a breach of order.

(4) The presiding authority, having called the attention of the meeting to the conduct of the members who persists in irrelevance or in tedious repetition either on his own arguments or of the arguments used by other members in debate or wilfully contravenes the provisions of clause (1) or any other regulation may direct him to discontinue his speech.

30. *Opening adjourned debate.*— On resumption of an adjourned debate, the member who was addressing the meeting immediately prior to the adjournment shall be entitled to speak first.

31. *Power of presiding authority to divide motion or amendment.*— When any motion or amendment involves several points, the presiding authority may divide it and put each or any point separately to vote as it may think fit.

32. *Grouping of motions and amendments.*— The presiding authority may group together two or more motions or amendments for consideration of a meeting, provided the subject matter of the motions or amendments is substantially the same.

33. *Amendments.*— (1) After a motion has been moved and seconded, amendments may be proposed thereto.

(2) Every amendment shall be relevant to the motion and may propose a variation thereof; an addition thereto, or omission therefrom, but no amendment shall be a direct negation of the motion before the meeting or shall in substance be the same which has already been negated at the same meeting.

(3) Any number of amendments may be moved before the meeting at the same time, but no member shall propose more than one amendment to the same motion and no member who has proposed or seconded any motion shall propose or second an amendment thereto.

(4) When an amendment to an amendment is moved, the amendment sought to be amended shall be, as long as the amendment by which it is sought to be amended is under discussion, be deemed to be substantive proposition before the meeting.

(5) An amendment in the alternative shall not be moved.

(6) The Presiding authority may disallow any amendment which is, in its, opinion frivolous.

(7) No amendment shall be moved after a member has commenced his right of reply.

34. *Right to reply.*— The mover, or if the mover waives his right, the seconder of a substantive motion, may reply at the

conclusion of the debate on it but no other member shall speak on the same motion or amendment, after the reply except to explain, with the permission of the presiding authority, any material ambiguity in the speech of reply.

35. *Closure.*— (1) The presiding authority or any member may at any time move "that the question be now put to vote" and if the motion is carried, the presiding authority, after allowing the mover or the seconder to reply to the debate under regulation 31, shall put the motion together, with the amendment, if any, to vote.

(2) There shall be no debate on a motion for closure.

(3) If a motion for closure is lost, it shall not be moved again until after a lapse of fifteen minutes.

36. *Voting on original motion and amendments.*— (1) On the conclusion of the debate on a motion or where the presiding authority is satisfied that the motion has been sufficiently discussed, it may, after allowing the mover or seconder his right to reply, put the motion to the vote of the meeting without further discussion.

(2) The votes shall be taken in the following manner:—

(a) when there is only one amendment to the motion,

(i) the amendment shall first be put to vote;

(ii) if the amendment is lost, the motion shall then be put to vote; or

(iii) if the amendment is carried, the amended motion shall be put to vote;

(b) when there are more than one amendments,—

(i) the amendments shall first be put to vote one after another in such order as the presiding authority may decide;

(ii) if all the amendments are lost, the motion shall then be put to vote;

(iii) if all or any of the amendments are carried, the amended motion shall be put to vote.

37. *Methods of recording votes.*— Votes shall ordinarily be taken by a show of hands, but on special occasion, if the presiding authority so decides, votes may be taken by ballot, provided that votes in respect of any motion or proposal involving financial commitments shall not be recorded by ballot by the presiding authority, but the names of the members voting for or against such motion or proposal shall be recorded.

38. *Voting by ballot.*— When votes are taken by ballot, each member shall record his vote on a voting paper which shall not be signed by him. The papers used for voting shall not be destroyed until after one month from the date of declaration of the result.

39. *Voting not compulsory.*— Any member present at the meeting may refrain from voting if he so chooses to do.

40. *Result in case of equality of votes.*— When there is an equality of votes and the presiding authority refrains from giving its casting or second vote, the proposition shall be held to have lapsed and shall not be brought forward at any subsequent meeting till a period of six months has elapsed.

41. *Declaration of result.*— (1) As soon as the votes have been counted, the presiding authority shall, subject to the provisions of clause (f) of sub-section (2) of section 136 of the Act, then and there declare the result of voting which shall be duly recorded in the minute book.

(2) Where votes are taken by show of hands, a declaration by the presiding authority that a resolution or motion has been carried and an entry to that effect in the minute book shall be conclusive evidence of the fact that the resolution or motion has been carried.

42. *Voting on budget estimate, etc.*— (1) When a budget estimate a supplementary budget estimate, a proposition for a re-appropriation of funds, a code of rules or bye-laws, a list of lands for sale or purchase or lease or transfer, a list of items for write off, lists of arrears, accounts of the Zilla Panchayat or such other propositions as the standing Committees decides, is laid before a meeting, the presiding authority may group the items in such groups as may be convenient to it and propose to the meeting for each group in succession, an appropriate resolution approving the proposal, such resolution being seconded before it is proceeded with:

Provided that, the presiding authority may sub-divide or re-arrange the groups:

Provided further that, if on the sense of the meeting being taken by the presiding authority, all members present are of the opinion that no item or group should be considered separately, the whole question shall be considered as one proposition.

(2) No debate or speech shall be allowed when the opinion or sense of the meeting is being taken under the second proviso to clause (1).

43. *Form of minutes.*— The minutes of every meeting shall be kept in accordance with the provisions of sub-section (3) of section 136 of the Act in a book in Part II of Form 'C'.

44. *Minutes.*— (1) If, after the minutes are placed before the next meeting of the Zilla Panchayat, any member objects to the minutes as having being incorrectly or incompletely recorded, the presiding authority shall, after taking the sense of the meeting, make such amendments in the minutes as the meeting deems proper and shall confirm and sign the minutes as so amended. The presiding authority shall initial or sign all amendments so made.

(2) No debate or speech shall be allowed on any objection to the minutes raised under this regulation.

(3) The record of the minutes of the meeting shall always contain the views, in any, expressed by the Chief Executive Officer, on the motion or resolution at the meeting.

FORM "A"

(See regulation 3)

Form of Notice of Meeting

No. ....

Office of the Zilla Panchayat

Date: .....

Notice is hereby given to \*Shri/Shrimati ..... (members of the Zilla Panchayat that an ordinary\*/ a special meeting of the Zilla Panchayat will be held on the ..... day of ..... at ..... (time .....) in the office of Zilla Panchayat situated at ..... for transacting business mentioned in the Annexure.

The member is requested to make it convenient to attend the meeting.

A copy of the motion\*/proposition of which written notice has been given by a member\*/the members of his\*/their intention to bring forward at the meeting\*/mentioned in the written request for the special meeting is enclosed.

(Signature) .....

Adhyaksha .....

..... Zilla Panchayat.

\* Score out what is inapplicable.

ANNEXURE TO FORM "A"

Business to be transacted at ..... Ordinary/Special meeting of the Zilla Panchayat.

- (1) .....
- (2) .....
- (3) .....
- (4) .....
- (5) .....
- etc. ....

(Signature).....

Adhyaksha.....

.....Zilla Panchayat

FORM "B"

(See regulation 7)

Attendance Register

Date of meeting.....

Name of the member	Signature or thumb impression duly attested
(1)	(2)
(1) .....	.....
(2) .....	.....
(3) .....	.....
(4) .....	.....
(5) .....	.....
etc. ....	

FORM "C"

[See regulation 8 (a) ]

Minute Book

PART — I

Date and time of meeting	Name of members present	Names of others who attended the meeting	Proceedings in brief
(1)	(2)	(3)	(4)

(Signature).....

(Presiding Authority).....

PART — II

(See regulation 43)

Date and time of meeting	Subject of motion	Working of motion	Names of proposer and seconder	Amendments if any			Number of Votes given		Final resolution after the vote on amendments
				Wording	Names of i) Proposer ii) Seconder	For	Against	Working	Serial No.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

\*When votes are not recorded by ballot, give also the names of members who voted for and against the motion in column (7) and (8), respectively.

(Signature).....

(Presiding Authority).....

PART — III

[See clause (12) of regulation 19]

Register of Questions

Date of Meeting.....

Questions	Name of the member who tabled the question	Whether allowed or dis- allowed	Reply given, if any	If reply given by whom given
(1)	(2)	(3)	(4)	(5)

By order and in the name of the Governor of Goa.

G. G. Kambli, Director of Panchayats and Ex-Officio Joint Secretary.

Panaji, 10th June, 1997.

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